

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Dior Realty, Inc.
DOCKET NO.: 01-26749.001-F-2
PARCEL NO.: 02-07-300-004-0000

The parties of record before the Property Tax Appeal Board (hereinafter PTAB) are Dior Realty, Inc., the appellant; and the Cook County Board of Review.

The subject property consists of a total of 19 acres of land located in Palatine Township, Cook County. These acres are further broken down into 13 acres of woodlands and 6 acres of tillable land. The Cook County assessor's office and the board of review have classified this property pursuant to the Cook County Classification Ordinance as class 2-39, farm land under use.

The appellant submitted evidence before the PTAB claiming that the subject tract should be classified and assessed based on agricultural or farmland use.

In support of this contention, the appellant pleadings included the following documents: five black and white, enlarged photographs of the subject property; aerial photographs of the subject property; soil survey maps identifying the soil types; acreage classification breakdown; three affidavits regarding farming on the subject; a copy of the board of review's farmland questionnaire; as well as copies of the farm tenant affidavit's from 2001 regarding oats grown on the subject and from 2002 regarding winter wheat grown on the subject. In addition, a copy of the subject parcel's printout from the Cook County Assessor's database reflected that in tax year 2000, this parcel was accorded a farm land under use classification and a total assessment of \$6,848, while for tax year 2001 the subject's total assessment was increased to \$116,771 without explanation. The evidence in totality reflects the subject's farmland usage for the years 1999 through 2002 for the parcel at issue.

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	6,848
IMPR.:	\$	0
TOTAL:	\$	6,848

Subject only to the State multiplier as applicable.

PTAB/kpp

The board of review failed to submit "Board of Review Notes on Appeal". Further, the board of review was defaulted on March 29, 2004.

After considering the evidence and reviewing the record, the PTAB finds that it has jurisdiction over the parties and the subject matter of this appeal. The PTAB finds that the subject property is entitled to a farmland classification and assessment.

Section 1-60 of the Property Tax Code (35 ILCS 200/1-60) defines "farm" in part as "any property used solely for the growing and harvesting of crops; for the feeding, breeding and management of livestock; for dairying or for any other agricultural or horticultural use or combination thereof; including, but not limited to hay, grain, fruit, truck or vegetable crops, floriculture, mushroom growing, plant or tree nurseries, orchards, forestry, sod farming and greenhouses; the keeping, raising and feeding of livestock or poultry, including dairying, poultry, swine, sheep, beef cattle, ponies or horses, fur farming, bees, fish and wildlife farming..." To qualify for an agricultural assessment, the land must be farmed at least two years preceding the date of assessment. (35 ILCS 200/10-110).

The PTAB finds that the evidence revealed that the subject property has been used as a farm since 1999. Thus, the subject has been used for agricultural purposes for two years preceding this 2001 assessment date. Further, the board of review failed to proffer any evidence to refute this farmland usage.

Therefore, the PTAB finds that the subject property is entitled to a farmland classification and a farmland assessment.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: June 27, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.